§ 12-10-320. Emergency service charges--Authorities

- (a) The duty of the service supplier to collect any service charge shall commence upon the date of its implementation, which date shall be specified in the resolution calling the election.
- (b)(1) The service supplier shall have no obligation to take any legal action to enforce the collection of any emergency telephone service charge.
- (2) However, the service supplier shall annually provide the governing authority of the political subdivision with a list of the amount uncollected, together with the names and addresses of those service users who carry a balance that can be determined by the service supplier to be nonpayment of such service charge.
- (3) The service charge shall be collected at the same time as the tariff rate in accordance with the regular billing practice of the service supplier.
- (4) Good faith compliance by the service supplier with this provision shall constitute a complete defense for the service supplier to any legal action or claim which may result from the service supplier's determination of nonpayment and the identification of service users in connection therewith.
- (c)(1) The amounts collected by the service supplier attributable to any emergency telephone service charge shall be due quarterly. The amount of service charge collected on one (1) calendar quarter by the service supplier shall be remitted to the political subdivision no later than sixty (60) days after the close of a calendar quarter.
- (2) A return, in such form as the governing authority of the political subdivision and the service supplier agree upon, shall be filed with the political subdivision, together with a remittance of the amount of service collected payable to the political subdivision.
- (3) The service supplier shall be entitled to retain as an administrative fee an amount equal to one percent (1%) from the gross receipts to be remitted to the political subdivision.
- (4) The service supplier shall maintain records of the amount of the service charge collected for a period of at least two (2) years from date of collection.
- (5) The governing authority may, at its expense, require an annual audit of the service supplier's books and records with respect to the collection and remittance of the service charge.